

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Anthony D. Abrams	15516	Vienna, Va.	Due Professional Care	1/8/13	§ <a href="#">54.1-4413.3</a>

### Consent Order

The Board ordered Mr. Abrams to: 1) Submit 8 hours of CPE in Tax Practice Management/Circular 230; 2) Report his CPE compliance for the next 3 calendar years; 3) Be reprimanded for not completing the VA Specific Ethics CPE in 2009, 2010 and 2011; 4) Submit the deficient 17 hours of CPE for 2009, 2010 and 2011; 5) Pay a monetary penalty of \$100; 6) Reimburse the VBOA \$500 for the investigation of this matter; and (7) Understands that failure to comply with all provisions of this Order within the required dates will result in the automatic suspension of his CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Sharon H. Hart	17110	Glen Allen, Va.	AICPA bylaw 7.4.6 and VSCPA bylaw Article VII, section 7.4.2.6	1/8/13	N/A

### Consent Order

The Board ordered Ms. Hart to: 1) Be reprimanded for the expulsion of Harts membership in the AICPA and the VSCPA in that Hart failed to comply with the educational and remedial corrective actions as directed by the Ethics Charging Authority (ECA) in two letters of Required Corrective Action (RCA); 2) Complete all directives of both RCA letters and provide the VBOA with written verification of compliance; 3) Reimburse the VBOA \$500 for the investigation of this matter; and 4) Understand that failure to comply with the provisions of the Order shall result in the automatic suspension of Hart's CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Harold R. Whitbey	12005	Hamilton, Va.	Providing Public Accounting Services without a Valid CPA Firm License	1/8/13	§ <a href="#">54.1-4412.1</a> , § <a href="#">54.1-4414</a> , § <a href="#">54.1-111</a> and <a href="#">18VAC5-22-150</a>

### Consent Order

The Board ordered Mr. Whitbey to: 1) Be reprimanded for providing attest services to persons or entities located in Virginia with an expired CPA firm license; 2) Pay a monetary penalty of \$1,000; and 3) Reimburse the VBOA \$1,000 for the investigation of this matter.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

**VIOLATION CATEGORIES**

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Paul M. Harris	10174 Expired	Chesapeake, Va.	Practicing with Expired License; Use of CPA Title	1/15/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> (A) (1) and § <a href="#">54.1-111</a> (A) (1) (2) (3)

### Final Order

The Board ordered Mr. Harris to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Mr. Harris' CPA license; 2) Any application for reinstatement of Mr. Harris' expired CPA license submitted within 3 years must come before the Board for consideration; 3) Remove all signage with the CPA designation to include but not limited to websites, business cards, social media, computer software, new client packages, e-mail addresses and signatures, marketing materials, tax organizers, and privacy notices; 4) Pay a monetary penalty of \$36,000; and 5) Reimburse the VBOA \$1,000 for the investigation of this matter.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Kathryn A. Edwards Turner	Expired	Woodbridge, Va.	Practicing with Expired License; Use of CPA Title	1/15/13	§ <a href="#">54.1-4409.1</a> (A) (1)

### Final Order

The Board ordered Ms. Turner to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Turner's CPA license; 2) Remove all signage with the CPA designation to include but not limited to websites, business cards, social media, buildings, doors, computer software, new client packages, e-mail addresses and signatures, marketing materials, tax organizers, and privacy notices; 3) Pay a monetary penalty of \$5,000; and 4) Reimburse the VBOA \$1,000 for the investigation of this matter. The VBOA accepts Ms. Turner's position that she was licensed as a CPA and will allow reinstatement of her CPA license upon receipt of all current requirements and completion of all terms and conditions of the Final Order.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Daniel K. Dorsey	Never Licensed	Washington, D.C.	Unlicensed Activity	1/27/13	§ <a href="#">54.1-4414</a> (1) (3) and § <a href="#">54.1-111</a> (A) (1) (4)

### Final Order

The Board ordered Mr. Dorsey to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Mr. Dorsey a CPA license; 2) Pay a monetary penalty of \$25,000; and 3) Understand that the Board will notify all relevant professional organizations and licensing authorities of this violation.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Rebecca H. Butler	8164	Newport News, Va.	Due Professional Care	3/1/13	§ <a href="#">54.1-4413.3</a>

### Consent Order

The Board ordered Ms. Butler to: 1) Be reprimanded for failing to keep copies of relevant documents concerning the request to the IRS for extensions and therefore demonstrated insufficient office management practices; 2) Provide 8 hours of CPE in Tax Practice Management; and 3) Reimburse the VBOA \$1,000 for the investigation of this matter.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Joseph F. Greeves	Never Licensed in Virginia/ Inactive License in Maryland	Herndon, Va.	Unlicensed Activity; Use of the CPA Title	3/1/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Greeves to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Mr. Greeves a CPA license; 2) Remove all signage that refers to him as a CPA to include but not limited to business cards, business letterhead, e-mail signatures, resumes, newspaper and internet ads, company websites, social media and computer software until he has been granted a CPA license; 3) Pay a monetary penalty of \$8,000 for the unlicensed use of the CPA designation; and 4) Reimburse the VBOA \$500 for the investigation of this matter.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
James Narron	Never Licensed	Stephens City, Va.	Unlicensed Activity	3/1/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Narron to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Mr. Narron a CPA license; 2) Remove all signage that refers to him as a CPA to include Shenandoah Valley Baptist Church bulletins, church correspondence, any and all church documents, business cards, letterhead, e-mail signatures, resumes, social media, newspaper and internet ads and software with the CPA designation on it until he has been granted a CPA license; 3) Pay a monetary penalty of \$8,000; and 4) Reimburse the VBOA \$1,000 for the investigation of this matter.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Maria T. Carrillo	Never Licensed	Clifton, Va.	Unlicensed Activity	3/31/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a> (A) (1) (2) (3)

### Final Order

The Board ordered Ms. Carrillo to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Ms. Carrillo a CPA license; 2) Remove all signage, to include but not limited to, any and all business cards, business letterhead, e-mail signatures, email names or domains, resumes, social media, newspaper and internet ads and software with the CPA designation on it until she has been granted a CPA license by the VBOA; 3) Pay a monetary penalty of \$12,000; and 4) Reimburse the VBOA \$1,000 for the investigation of this matter.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Raymond J. Nigh	4182 Expired	Alexandria, Va.	Practicing with Expired License; Use of CPA Title	3/31/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a> (A) (1) (2) (3)

### Final Order

The Board ordered Mr. Nigh to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Mr. Nigh's CPA license; 2) Remove all signage to include but not limited to, any and all business cards, letterhead, e-mail addresses and signatures, email names or domains, resumes, social media, newspaper and internet ads and software with the CPA designation on it until he has been granted reinstatement of his CPA license; 3) Pay a monetary penalty of \$24,000; 4) Reimburse the VBOA \$1,000 for the investigation of this matter; and 5) Prior to the reinstatement of his CPA license, he shall: a) Provide proof of CPE compliance by submitting the required 120 CPE; b) Provide documentation confirming he has completed the peer review process by submitting the final letter of acceptance with the review concentrating on all audit reports issued in the calendar year of 2012; and c) Report to the Board on his CPE compliance for the next three calendar years.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Karen Johnson	Never Licensed	Virginia Beach, Va.	Advertising Services Restricted to CPA Firms: Use of the CPA Title	6/20/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4412.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Ms. Johnson to: 1) Remove all CPA signage and references to restricted CPA services to include but not limited to any and all website tag lines, business letterhead, email signatures, business cards, resumes, e-mail names or domains, social media, newspaper and internet ads, website listings, and software with the CPA designation on it until she and [mybookkeeperusainc.com](#) has been granted a CPA license by the VBOA; 2) Pay a monetary penalty of \$2,000; 3) Reimburse the VBOA \$500 for the investigation of this matter; and 4) Neither Ms. Johnson nor My Bookkeeper USA Inc. shall practice as a CPA or CPA Firm in Virginia until they are issued CPA licenses.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Paul B. Murray Jr.	13805	Alexandria, Va.	Practicing with Expired License; Use of CPA Title	6/20/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Murray to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Mr. Murray's CPA license; 2) Remove all signage to include business cards, letterhead, email addresses and signatures, resumes, newspaper and internet ads, social media and software with the CPA designation on it until he has been granted reinstatement of his CPA license; 3) Pay a monetary penalty of \$1,000; 4) Be reprimanded for the unlicensed use of the CPA designation during the time his CPA license was expired; and 5) Understand that completion of all terms and conditions of the Order is required prior to consideration of his application for reinstatement of his CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Moises J. Oropeza	Never Licensed	Falls Church, Va.	Advertising Services Restricted to CPA Firms	6/20/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4412.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Oropeza to: 1) Be reprimanded for unauthorized reference to AICPA compilation standards in their compilation reports without a valid CPA firm or individual CPA license; 2) Remove all restricted CPA language from his website to include but not limited to CPA compilation language referenced in any and all compilation reports; 3) Reimburse the VBOA \$1,000 for the investigation of this matter; and 4) Refrain from providing compilation reports using language that is restricted to licensed CPAs and CPA firms until the VBOA has granted Mr. Oropeza a CPA firm and individual license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Peter N. Savarino	12354	Arlington, Va.	Practicing with Expired License; Use of CPA Title	6/20/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Savarino to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Savarino's CPA license; 2) Remove all signage to include business cards, letterhead, e-mail addresses and signatures, resumes, social media, newspaper and internet ads and software with the CPA designation on it until he has been granted reinstatement of his CPA license; 3) Pay monetary penalties of \$1,750; 4) Reimburse the VBOA \$500 for the investigation of this matter; 5) Complete all terms and conditions of the Order prior to reinstatement of his CPA License; and 6) Report to the Board his CPE compliance for the next three calendar years.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES



# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Thomas M. Diehl	Never Licensed	Charles Town, W.Va.	Unlicensed Activity	6/27/13	§ 54.1-4414, § 54.1-4409.1 and § 54.1-111 (A) (1) (2) (3)

### Final Order

The Board ordered Mr. Diehl to :1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted him a CPA license; 2) Remove all CPA signage, to include but not limited to any and all business cards, business letterhead, e-mail signatures, e-mail names or domains, resumes, social media, newspaper and internet ads and software with the CPA designation on it until he has been granted a CPA license by the Board; 3) Pay a monetary penalty of \$25,000; and 4) Reimburse the VBOA \$1,000 for the investigation of this matter.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
John M. Lorusso Jr.	14260 Suspended	South Riding, Va.	Due Professional Care and Acts Discreditable	6/27/13	§ 54.1-4413.3 (3), IRS Circular 230 (B) 10.28, ET Section 02.501-1, and ET Section 53 Article II of the AICPA Code of Professional Conduct

### Final Order

The Board ordered Mr. Lorusso to: 1) Be reprimanded for failing to communicate with the client, failing to complete the client's tax returns to include the client's 5500's, failing to file the returns correctly in that Mr. Lorusso failed to obtain the required K-1's from the client's corporation and for failing to respond to the client upon numerous requests for the client's records; 2) For the VBOA to consider reinstatement of his CPA license, he will be required to have completed all terms and conditions of this and any previous or other Final Order which would include the requirement to come before the Board; 3) Pay a monetary penalty of \$250; and 4) Reimburse the VBOA \$500 for the investigation of this matter.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
John M. Lorusso Jr.	14260 Suspended	South Riding, Va.	Due Professional Care and Acts Discreditable	6/27/13	§ 54.1-4413.3 (3), IRS Circular 230 (B) 10.28, ET Section 02.501-1, and ET Section 53 Article II of the AICPA Code of Professional Conduct

### Final Order

The Board ordered Mr. Lorusso to: 1) Be reprimanded for the violation of due professional care in the performance of professional services by failing to communicate with the client and by failing to return the client's records upon numerous requests made by the client; 2) For the VBOA to consider reinstatement of his CPA license, he will be required to have completed all terms and conditions of this and any previous or other Final Order which would include the requirement to come before the Board; 3) Provide the VBOA with proof of the satisfactory return of the client's records; and 4) Reimburse the VBOA \$500 for the investigation of this matter.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Anthony L. Burgess	39160	Herndon, Va.	Due Professional Care	8/22/13	§ <a href="#">54.1-4413.3</a> (2) (3) (4), ET Section 01.201B of the AICPA Code of Professional Conduct, IRS Circular 230 (B) 10.25, and <a href="#">18VAC5-22-90</a>

### Consent Order

The Board ordered Mr. Burgess to: 1) Be reprimanded for failing to provide due professional care in the performance of professional services for his unprofessional e-mailed responses to his client; 2) Pay monetary penalties of \$750; 3) Submit 20 CPE to fulfill the 2012 CPE requirement; 4) Submit proof of completion of the current year's Virginia-specific Ethics CPE; 5) Reimburse the VBOA \$1,000 for the investigation of this matter; 6) Report to the VBOA his CPE compliance for the next 3 calendar years; and 7) Understand failure to comply with the provisions of the Consent Order will result in the automatic suspension of his CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Shannon M. Menjivar	25950	Woodbridge, Va.	Practicing with Expired License; Use of CPA Title	8/22/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Ms. Menjivar to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Menjivar's CPA license; 2) Remove all signage to include business cards, letterhead, e-mail addresses and signatures, resumes, social media, newspaper and internet ads and software with the CPA designation on it until she has been granted reinstatement of her CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$1,000 for the investigation of this matter; 5) Understand that completion of all terms and conditions of this Order are required prior to the consideration of her application for the reinstatement of her CPA license; and 6) Provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Roland S. Buchanan	2721 Expired	Annandale, Va.	Practicing with Expired License; Use of CPA Title	10/1/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Buchanan to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Buchanan's CPA license; 2) Remove all signage to include business cards, letterhead, e-mail addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA designation on it until he has been granted reinstatement of his CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$500 for the investigation of this matter; and 5) For the Board to consider reinstatement of his CPA license, Buchanan will be required to have completed all terms and conditions of this Order which would include the requirement to come before the Board.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Steven L. Lurus	8033 Expired	Virginia Beach, Va.	Practicing with Expired License; Use of CPA Title	10/1/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Lurus to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Lurus' CPA license; 2) Remove all signage to include business cards, letterhead, e-mail addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA designation on it until he has been granted reinstatement of his CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$500 for the investigation of this matter; 5) Complete all terms and conditions of the Order prior to consideration of any application for reinstatement of his CPA license; and 6) Provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Jan C. Mansfield	18293 Expired	Glen Allen, Va.	Practicing with Expired License; Use of CPA Title	10/1/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Ms. Mansfield to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Mansfield's CPA license; 2) Remove all signage to include but not limited to business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA designation on it until she has been granted reinstatement of her CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$1,000 for the investigation of this matter; 5) Complete all terms and conditions of the Order prior to reinstatement of her CPA License; and 6) Provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public.

## Note On Monetary Penalties

**Monetary penalties are deposited into the state's Literary Fund and not available for use by the Virginia Board of Accountancy.**



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES



# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Larry E. Neff	5147 Expired	Chantilly, Va.	Practicing with Expired License; Use of CPA Title	10/1/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> , § <a href="#">54.1-111</a> and § <a href="#">54.1-4412.1</a> (A) (D) (6)

### Consent Order

The Board ordered Mr. Neff to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Neff's CPA license; 2) Refrain from providing public accounting services as a firm to include the preparation of compiled financial statements under the AICPA standards or provide review reports without a valid firm license and peer review prior to providing those services; 3) Remove all signage to include but not limited to business cards, letterhead, email addresses and signatures, invoices, resumes, social media, newspaper and internet ads, 2848 Power of Attorney forms, and all software with the CPA designation on it until he has been granted reinstatement of his CPA license; 4) Pay monetary penalties of \$20,000; 5) Reimburse the VBOA \$1,000 for the investigation of this matter; and 6) Complete all terms and conditions of the Order, and provide evidence of CPE and a completed Peer Review prior to the consideration of reinstatement of his CPA individual or firm CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Kenna R. Payne	5784 Expired	Richmond, Va.	Practicing with Expired License; Use of CPA Title	10/1/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Ms. Payne to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Payne's CPA license; 2) Remove all signage to include business cards, letterhead, e-mail addresses and signatures, resumes, social media, newspaper articles and internet ads and all software with the CPA designation on it until she has been granted reinstatement of her CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$1,000 for the investigation of this matter; 5) Complete all terms and conditions of the Order prior to the consideration of any application for the reinstatement of her CPA license; and 6) Provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Henry O. Omozee	17769	Woodbridge, Va.	Standards of Conduct and Practice	11/6/13	§ <a href="#">54.1-4413.4</a> (B) (6) (7)

### Consent Order

The Board ordered Mr. Omozee to: 1) Be reprimanded for failing to correctly file his personal Federal and State taxes for the tax reporting years of 2001, 2002, and 2003 and for being suspended from practice before the IRS; 2) Prior to providing services as a CPA, Omozee must complete and provide certificates of completion of 120 CPE credits or contact the Board to work out a CPE schedule; and 3) Reimburse the VBOA \$500 for the investigation of this matter.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Gwendolyn K. Shaffrey	25056	Ashburn, Va.	Practicing with Expired License; Use of CPA Title	11/6/13	§ 54.1-4414, § 54.1-4409.1 and § 54.1-111

### Consent Order

The Board ordered Ms. Shaffrey to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Shaffrey's CPA license; 2) Remove all signage to include business cards, letterhead, e-mail addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA designation on it until she has been granted reinstatement of her CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$500 for the investigation of this matter; 5) Provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public; and 6) Understand that completion of all terms and conditions of this Order is required prior to the consideration of her application for reinstatement of her CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Stephen H. Thomas	Never Licensed in Virginia/ Inactive License in Maryland	Fairfax, Va.	Unlicensed Activity; Use of CPA Title	11/6/13	§ 54.1-4414, § 54.1-4409.1 and § 54.1-111

### Consent Order

The Board ordered Mr. Thomas to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Thomas a CPA license or until he has obtained "active" status of his Maryland CPA license; 2) Remove all signage to include business cards, letterhead, email signatures and addresses, resumes, newspaper and internet ads, firm websites, social media and all computer software with the CPA designation on it until he has been licensed by the VBOA or until he has obtained "active" status of his Maryland CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$500 for the investigation of this matter; 5) Provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public; and 6) Understand that completion of all terms and conditions of this Order are required prior to the consideration of any application for licensure in Virginia and that a copy of the Order shall be sent to the Maryland Board of Accountancy.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Quinton E. Yancey	7971	Stephens City, Va.	Due Professional Care	11/6/13	§ 54.1-4413.3 (1) (2)

### Consent Order

The Board ordered Mr. Yancey to: 1) Be reprimanded for his unprofessional responses in his e-mailed communications with his client; 2) Reimburse the VBOA \$500 for the investigation of this matter; and 3) Understand that failure to comply with the provisions of the signed and entered Order shall result in the automatic suspension of his CPA license.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Dwayne H. Coston	12759 Revoked	Jonesboro, Ga.	Practicing with a Revoked License; Use of CPA Title	11/14/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> (A) (1), § <a href="#">54.1-111</a> (A) (1) (2) (3) (4) (7), § <a href="#">54.1-4413.3</a> (1) (2), IRS Circular 230 (B) 10.20 (b), IRS Circular 230 (C) 10.51 (a) and (6)

### Final Order

The Board ordered Mr. Coston to: 1) Immediately remove all signage to include business cards, letterhead, e-mail addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA designation on it; 2) Pay a monetary penalty of \$10,000; 3) Reimburse the VBOA \$1,000 for the investigation of this matter; and 4) As a condition of consideration for any and all future applications for CPA licensure Coston is required to come before the Board and to have met all terms and conditions of this and any prior Consent or Final Order.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
William H. Everett	3647 Expired	Midlothian, Va.	Practicing with Expired License; Use of CPA Title	12/10/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> , and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Mr. Everett to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Everett's CPA license; 2) Remove all signage to include business cards, letterhead, wall certificates, e-mail addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA designation on it until he has been granted reinstatement of his CPA license; 3) Be reprimanded for the unlicensed use of the CPA designation by hanging his wall certificate on his office wall; 4) Pay a monetary penalty of \$500; and 5) Understand that completion of all terms and conditions of the Order is required prior to the consideration of any application for reinstatement of his CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Divya Katyal	23700	Lorton, Va.	Standards of Conduct and Practice and CPE Deficiency	12/10/13	§ <a href="#">54.1-4413.3</a> (1) (2) (3) (7), and <a href="#">18VAC5-22-90</a> (B)

### Consent Order

The Board ordered Ms. Katyal to: 1) Be reprimanded for forging checks and beneficiary designation forms, violating the terms of a Last Will and Testament, failing to release personal property as mandated by the Last Will and Testament and by misrepresenting to the IRS her capacity as the Executor of an Estate; 2) Submit to the Board a 1,000 word essay regarding the responsibilities of the probate process in Virginia; 3) Pay monetary penalties of \$750; 4) Submit to the Board proof of completion of 20 hours of CPE in Estate Administration; 5) Submit to the Board proof of satisfactory completion of the required 120 CPE; 6) Reimburse the VBOA for \$1,000 for the investigation of this matter; and 7) Understand that failure to comply with the provisions of the signed and notarized Order shall result in the automatic suspension of her Virginia CPA license.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES

# Board Disciplinary Actions

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Marie S. Minton	12678 Expired	Alexandria, Va.	Practicing with Expired License; Use of CPA Title	12/10/13	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

The Board ordered Ms. Minton to: 1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Minton's CPA license; 2) Remove all signage to include business cards, letterhead, company bios, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA designation on it until she has been granted reinstatement of her CPA license; 3) Pay a monetary penalty of \$1,000; 4) Reimburse the VBOA \$500 for the investigation of this matter; 5) Provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public; and 6) Understand that completion of all terms and conditions of this Order are required prior to the consideration of her application for reinstatement of her CPA License.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Jeffery R. Rogers	8413	Forest, Va.	Standards of Conduct and Practice	12/10/13	§ <a href="#">54.1-4413.3</a>

### Consent Order

The Board ordered Mr. Rogers to: 1) Be reprimanded for failing to be in compliance with GAAP and GAAS regarding the substandard disclosure and substandard audit procedures causing the deficiencies evident in the audit of World Help Organization as presented to the Board; 2) Have any and all future audit work be reviewed by a third party CPA firm prior to the issuance of any and all audit reports for the next two years; 3) Submit proof of satisfactory completion of 16 hours of Audit and Accounting CPE, specifically covering "disclosure requirements;" 4) Provide a list to the Board of any and all audit reports issued to include the client name and the CPA reviewer name for all such reports issued for the years ending Dec. 31, 2014 and Dec. 31, 2015; 5) Pay a monetary penalty of \$1,000; and 6) Reimburse the VBOA for \$1,000 for the investigation of this matter.

## Policy Notice

It is the policy of the VBOA to publish the information of licensees against whom the Board has taken a disciplinary action resulting in suspensions and revocations and for other professional violations. The VBOA publishes information of licensees found to be deficient in CPE credit-hours in the event of a previous CPE deficiency or previous professional violation. This policy is subject to change without notice.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

## VIOLATION CATEGORIES